

As Members of Congress, we have a responsibility to do everything in our power to protect teens from the dangers of alcohol abuse.

The "We Don't Serve Teens" will raise awareness of the important role retailers and private citizens play in making sure alcohol is not accessible to teenagers. Their website, www.dontserveteens.gov, clearly outlines the proactive measures we can all take to limit teens' access to alcohol. This will ensure a safer environment that is free of the unnecessary dangers of alcohol, including binge drinking, and drunk driving.

I believe we should applaud the alcohol wholesalers, brewers, distillers, their advertisement agencies, and the private and State-owned retailers for their willingness to cooperate and support this cause. Without their assistance it would be very difficult to get this campaign off the ground.

The FTC is successfully uniting all adults in one organized effort that agrees not to serve those under the legal drinking age. I wholeheartedly support this movement and hope to be an advocate for "We Don't Serve Teens." If we can all understand the benefits of the drinking age and believe it when we say, "We Don't Serve Teens. It's unsafe, illegal and irresponsible," we will create a safer today and a more responsible tomorrow. Please join me in supporting the "We Don't Serve Teens" effort.

TRIBUTE TO GIL MORGAN

HON. DAN BOREN

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 19, 2007

Mr. BOREN. Madam Speaker, I rise today to congratulate one of Oklahoma's own Gil Morgan, for his first-place finish at the 2007 Champions Tour Wal-Mart First Tee Open.

Gil's victory at Pebble Beach is quite an accomplishment in and of itself, but I am proud to say that he is no stranger to the winner's podium. During his career in the world of golf, Gil has amassed nearly 40 championship wins. In fact, Gil had managed to claim his first professional victory of his 35-year career when he succeeded in winning the PGA Tour's 1977 B.C. Open. His career also reflects six other PGA Tour wins, including the Danny Thomas Memphis Classic in 1979 and the Kemper Open in 1990. More impressive is Gil's 25 Champions tour wins, which include the 2003 Kroger Classic, the 2006 Allianz Championship, and his most recent feat at the Wal-Mart First Tee Open.

While many around the nation know Gil as a professional golf champion whose career has taken him around the world, those of us from Oklahoma know him as one of our own. It all started for Gil in the small town of Wewoka, Oklahoma. From Wewoka, Gil went on to graduate from East Central State College in Ada, Oklahoma before earning his Doctor of Optometry from Southern College of Optometry in 1972. A short while after completion of his education, Gil began his long and illustrious career as a professional golfer.

Madam Speaker, I think that Gil's story is an inspiring one and provides many good lessons for the rest of us to follow. First, it doesn't matter where you begin in life. With a little effort and determination, we can all accomplish

victories in our lives. Second, I see Gil's determination to finish both an undergraduate degree and a doctoral degree before beginning his professional sporting career to be an inspiration to both young and old. Some of us may have extraordinary talents, such as golf, that we are born in possession of; however, knowledge is something that cannot be taken away should our talents fail us. While Gil's talent as a professional golfer has never failed him, he has always had the comfort of his education to fall back upon should he need to do so.

For these reasons, Madam Speaker, I am proud to salute Gil Morgan and I join with all of my fellow Oklahomans in giving him praise and congratulations for his most recent accomplishment at the Wal-Mart First Tee Open at Pebble Beach. As you know, Oklahoma is usually known for its love of football; however, on Sunday, September 2, 2007, we were all golf fans because of Gil.

PURPOSES OF THE FOREIGN TAX CREDIT

HON. TOM UDALL

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 19, 2007

Mr. UDALL of New Mexico. Madam Speaker, I rise today to introduce legislation to correct an outdated tax law that is forcing a husband and wife of almost 30 years from my district to live thousands of miles apart during what should be the golden years of their retirement together. In introducing this legislation, however, I seek to not only assist my constituents who have brought this inequity to my attention, but also to assist any other families facing the same problem.

Madam Speaker, I first introduced this legislation during the 109th Congress. I also had an opportunity to testify before the House Ways and Means Committee, Subcommittee on Select Revenue Measures last Congress. Unfortunately that was as far as my bill progressed.

Today, however, I introduce this legislation with great optimism for, and a continued commitment to, its passage. At issue is what I believe is an outdated provision of the tax code that is preventing one of my constituents, Mrs. Novella Wheaton Nied, a U.S. citizen and native New Mexican, from enjoying her retirement years with her husband Veit Nied, a German citizen.

The Nields have been married almost 30 years and have lived overseas in various countries for the length of their marriage until September 2001. Mr. Nied, an economist, retired in September 2001 from the European Commission in Brussels, Belgium. The couple decided to return to Taos, New Mexico, Novella's home, for their retirement years, but learned upon Veit's approval of permanent resident status in the United States that his pension from the European Commission would be subject to double taxation—the initial tax by the European Commission, and again by the U.S. should he choose to make his residency here.

Double taxation on his pension will create a hardship for the Nields in their retirement—both financially and emotionally. As a result, Mr. Nied did not accept the permanent resident status and has been traveling back and

forth between Germany and the United States, being very cognizant and diligent about following U.S. immigration and taxation laws, and therefore has not stayed longer than 120 days per annum in the United States, which would render him liable for taxes in this country. This unfortunate living situation has been ongoing since 2001 when they learned of the double taxation and have been seeking a solution that would allow them to once again live together.

The United States has tax agreements with many countries to prevent double taxation, as well as provisions in the tax code that allow resident aliens who pay taxes to a foreign country to claim the foreign tax credit that reduces their U.S. income taxes. Unfortunately, the EU does not qualify as a foreign country for purposes of the foreign tax credit.

The bill I introduce today amends the Internal Revenue Code to treat employment taxes paid to the European Union by employees of the European Union as income taxes paid to a foreign country, for purposes of the foreign tax credit. This bill will allow Mr. Nied, and others in his situation, to qualify for the foreign tax credit.

This is a simple bill that brings a section of the tax code up to date with the changes in international political institutions. While it certainly will help Mr. and Mrs. Nied, this legislation will also help other families who face the same situation. The sooner we pass this legislation, the sooner the Nields, and others, can be reunited and enjoy their retirement years in the company of their loved ones.

HONORING THE LIFE OF ARMY SERGEANT NICK PATTERSON OF ROCHESTER, INDIANA

HON. JOE DONNELLY

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 19, 2007

Mr. DONNELLY. Madam Speaker, I rise today to honor the courage, humility, compassion and selflessness of U.S. Army Sergeant Nicholas Patterson, native son of Rochester, Indiana. A member of the 1st Squadron, 73rd Cavalry Regiment, 2nd Brigade Combat Team, 82nd Airborne Division, Nick was killed on September 10, 2007 following a raid in western Baghdad in a tragic accident involving the armored truck in which Nick was riding. Nearing the end of the most dangerous assignment of his second deployment to Iraq, Nick left us to mourn a life lived to the fullest.

Like many people in the Army, Nick was a skilled athlete. A 2001 graduate of Rochester High School, he led his basketball team in scoring his senior year and played second base for the baseball team, proudly wearing number ten in both sports. His former teacher, Rob Malchow, said, "Nick had such an outgoing personality. He had so much energy that you had to get to know him."

When Nick joined the army shortly after graduation from high school, he set his sights on being a paratrooper. He was thrilled to be part of the storied 82nd Airborne Division and treasured the camaraderie of his men, his brothers. His widow, Jayme, said Nick was "very, very proud to be in the unit he was in," which he described as "high-speed." Fellow soldier Sgt. Blake Bagbay noted, "Nick could